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22nd April 2025
1200 മേടം 9
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2nd Vaisakha 1947

നമ്പർ
No. 1523

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.80/2025/TD.

*Dated, Thiruvananthapuram, 21st April, 2025
8th Medam, 1200.*

S. R. O. No. 463/2025

In exercise of the powers conferred by section 164 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby make the following rules further to amend the Kerala Goods and Services Tax Rules, 2017, issued by notification under G.O.(P) No. 79/2017/TAXES. dated 30th June, 2017 and published as S.R.O.



No.377/2017 in the Kerala Gazette Extraordinary No.1367 dated 30th June, 2017, namely:-

RULES

1. *Short title and commencement.*- (1) These rules may be called the Kerala Goods and Services Tax (Second Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on the 27th day of March, 2025.

2. *Amendment of the rules.*- In the Kerala Goods and Services Tax Rules, 2017,–

(a) in rule 164, –

i. in sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section and” shall be inserted;

ii. after sub-rule (4), the following Explanation shall be inserted, namely: -

“*Explanation*, - No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Kerala Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.”.

(b) in sub-rule 7, after the first proviso, the following proviso and explanation shall be inserted, namely:-

“Provided further that where the notice or statement or order mentioned in sub-section (1) of section 128A of the Act includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the Appellate Authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

Explanation,– For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1st July, 2017 to the



31st March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A.”

By order of the Governor,

Dr. A. JAYATHILAK,

Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government have published the Kerala Goods and Services Tax Rules, 2017, by notification issued under G.O.(P) No. 79/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No.377/2017 in the Kerala Gazette Extraordinary No.1367 dated 30th June, 2017 for carrying out the purpose of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017). Now, the Government have decided to further amend the Kerala Goods and Services Tax Rules, 2017 incorporating the recommendations of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

